from the vessels moored in the sand banks near Malippuram.

The revised estimate is fixed at Rs. 11,600 as against the budgetted figure of Rs. 6,000, the increase being solely due to the increase in shipping.

Based on the revised estimate and the actuals of previous years the budget estimate for 1101 is fixed at Rs. 14,000.

The total revenue under 'Excise' next year is thus budgetted to be Rs. 24,23,800 as against the revised estimate of Rs. 31,20,000, the chief decreases being under 'Customs', 'Abkari', 'Opium' and 'Tobacco'.

Expenditure. Excise.—The revised estimate (Rs. 3,26,800) exceeds the budget estimate of Rs. 2,71,100 by Rs. 55,700 and this large increase is mainly due to the purchase of a larger quantity of salt.

The budget estimate for 1101 is fixed at Rs. 3,13,200, i. e., Rs. 13,600 less than the revised estimate, the provision for the purchase of salt being only Rs. 2,25,000 as against Rs. 2,40,000 in the revised estimate.

The post of the Assistant Superintendent, though not abolished, is kept vacant and no provision has been made in the budget estimate therefor.

Customs.—Under this head is included the establishment charges of Deputy Superintendent at Malippuram where the salt purchased by the Government is stored. No extra provision has been made under this head so as to call for any special explanation.

The revised estimate has been fixed at Rs. 4,600 and the budget estimate for 1101 at Rs. 4,700.

Stamps.

Receipts.—The receipts represent the amount credited to this head of sale proceeds of judicial and non-judicial stamps and stamp-papers, fines and penalties levied by officers under the Stamp Regulation, etc.

The increase in the revised estimate (Rs. 9,500) as compared with the budget estimate of Rs. 6,13,700 is due mainly to the increased sale of court-fee labels and stamp-papers in spite of the decrease in the sale of general stamp papers.

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Based on the average of the previous years the budget estimate for 1101 is fixed at Rs.6,18,500 which is slightly less than the revised estimate figure of Rs. 6,23,200.

Expenditure.—The establishments of the Stationery and Stamp Offices come under this head.

The revised estimate is slightly less than the budget estimate of 1100 being Rs. 53,000 as against Rs. 53,900.

The budget estimate for 1101 is fixed at Rs.64,300. Under 'Purchase of Stamps and Stamp-papers' a provision of Rs.40,000 is made as against the revised estimate of Rs. 30,000, the increase being partly due to the fact that payment of the cost of some stamp-papers purchased this year is to be made only in the next year and partly due to the larger supply ordered to meet demands.

Forests.

Receipts.—The revised estimate repeats the budget estimate figure of Rs. 5,73,800.

The budget estimate for 1101 takes credit for enhanced receipts from extended timber operations and is fixed at Rs. 6,13,600, i. e., Rs. 39,800 more than the revised estimate.

Expenditure.—The revised estimate for 1100 is slightly higher than the budget estimate and is fixed at Rs. 2,28,800.

The budget estimate for 1101 falls short of the revised estimate by Rs. 3,100 being fixed at Rs. 2,25,700.

Conservancy and works.—Out of this grant is proposed to be allotted a sum of Rs.1,57,905 for Conservancy works to which minor head are debited (a) the outlay on the improvement and protection of forests generally (b) the outlay on communications and buildings in charge of the Forest Department (c) the cost of the extraction and transport to sale depots of timber and other forest produce exploited departmentally (d) the cost of supervision of the removal of similar produce by private agency (e) the charges for the survey of forests, etc., etc.

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